THE HONOURABLE SRI JUSTICE J. CHELAMESWAR

AND

THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. NO. 6677 of 2006

Dated:. 06.06.2006

Between:-

G. Kanakadurga Prasunamba w/o Hanumanth Rao,
Aged about 50 years, Andhra Banks Road, Kanigiri,
Prakasam District.

…Petitioner

And

1. The Deputy Commercial Tax Officer (FAC), Podili, Markapur Circle, Markapur, Prakasam District,
2. M/s Rangswamy Aqua Minerals, Takaripalem village, Kanigiri Mandal, Prakasam District, represented by its Proprietor Smt. G. Lakshmi Kalavathi.

…Respondents

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O R D E R (per Hon'ble Sri Justice J. Chelameswar)

This writ petition is filed with the prayer as follows:-

> "….the Hon'ble Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in issuing the impugned notice in Rc. No. NRE/04/5/2246/B6, dated 8.3.2006 demanding an amount of Rs. 96,904/- being the arrears of sales tax payable by the 2nd respondent on the ground that the petitioner stood as the guarantor as illegal, arbitrary, without authority of law and contrary to the provisions of the Act and set aside the same and declare that no tax can be demanded from the petitioner and further declare that in any event the liability of the petitioner cannot be more than the tax equivalent to the one year's estimated turnover ….."

It may not be necessary to go into the factual details of the case for the present purpose. Admittedly, the issue involved in this writ petition is covered by a series of decisions of this Court and one of which is reported in **New Kamal Bar & Café, Hyderabad v. State of Andhra Pradesh**[1] in favour of the petitioner.

In the circumstances, the writ petition is allowed. No order as to costs.

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J. CHELAMESWAR, J

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D. APPA RAO, J

Dated: 06.06.2006
vp

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[1] A.P.Sales Tax Journal, 2006 Vol.42, page-77